

Private Letter Rulings must contain all information listed at 2 Ill. Reg. 1200.110. (This is a PLR.)

July 26, 1999

Dear Xxxxx:

This Private Letter Ruling, issued pursuant to 2 Ill. Adm. Code 1200 (see enclosed), is in response to your follow-up letter to our May 6, 1999 Private Letter Ruling. In your follow-up letter you make the following request:

Thank you for your recent response to our March 11, 1999 request for a Private Letter Ruling on behalf of the COMPANY under the Electricity Excise Tax Law ('EETA'). As we discussed, to clarify the ruling we ask that a few minor changes be made to the first paragraph of the ruling letter.

Specifically, the third sentence of the first paragraph provides that the ruling 'will bind the Department only with respect to the COMPANY for the issues presented in this ruling.' The ruling was requested by COMPANY on behalf of itself and 'its rail carrier subsidiaries in Illinois, including BUSINESS'. See p. 2 of the ruling request. We would appreciate a revision to the third sentence so that the ruling will bind the Department with respect to the COMPANY **'and its rail carrier subsidiaries in Illinois, including BUSINESS'** for the issue or issues presented in this ruling.

In addition, the last sentence of the first paragraph should be revised to clarify that neither COMPANY or a related taxpayer is currently under audit or involved in litigation concerning the Electricity Excise Tax Law. To make this clarification, please insert in the last sentence after the word 'concerning' and before the word 'the', the words **'the Electricity Excise Tax Law--'**. As revised, the last sentence, would read: 'Issuance of this ruling is conditioned upon the understanding that neither the COMPANY nor a related taxpayer is currently under audit or involved in litigation concerning the Electricity Excise Tax Law--the issues that are the subject of this ruling request.'

I have enclosed a marked-up copy of the first page of the ruling letter showing the requested changes for your reference.

Thank you for your consideration of this request. If the requested changes cannot be made, or different wording is preferred, please call me so we can discuss the changes.

The first sentence of our May 6, 1999 response to your March 11, 1999 Private Letter Ruling Request has been amended to read as follows:

July 26, 1999

"This Private Letter Ruling, issued pursuant to 2 Ill. Adm. Code 1200 (see enclosed), is in response to your representative's letter of March 11, 1999. Review of that request for a Private Letter Ruling disclosed that all information described in paragraphs 1 through 8 of subsection (b) of the enclosed copy of Section 1200.110 appears to be contained in that request. This Private Letter Ruling will bind the Department only with respect to the COMPANY and its rail carrier subsidiaries in Illinois, including BUSINESS for the issue or issues presented in this ruling. Issuance of this ruling is conditioned upon the understanding that neither the COMPANY nor its rail carrier subsidiaries in Illinois, including BUSINESS, is currently under audit or involved in litigation concerning the Electricity Excise Tax Law – the issues that are the subject of this ruling request.

I hope that these changes provide the necessary clarification. If you have further questions regarding the issues involved in this ruling, please do not hesitate to contact me.

Very truly yours,

Jerilynn T. Gorden  
Senior Counsel  
Sales and Excise Tax

JTG:msk  
Enc.